VI-2 Labor Distribution Control Table-
Actuals Costing

The Actuals Costing method of distributing labor costs using the CALSTARS labor distribution process allocates the actual Personal Services costs each month as supplied by the State Controller's Office (SCO). The actual payroll costs including overtime *as posted* by the SCO are charged to agency accounts. Labor hours as posted by the SCO are also available for charging.

The system features and accounts selected in distributing payroll costs and hour charges are controlled by the agency through the:

- ✪ Labor Distribution Control (LC) Table,

- ✪ Employee Master (EM) Table and

- ✪ Timesheet (TS) Table.

The purpose of this subchapter is to provide guidelines on the use of the LC Table. The EM Table is discussed in Chapter VI-3. The Timesheet Table is discussed in Chapter VI-4.

The LC Table is the foundation for the automated recording of Personal Services costs and data from the SCO Payroll System into CALSTARS. The LC Table serves three functions:

- ✪ Identifies the type and methodology of labor costing;

- ✪ Specifies the accounts to be used in the automated labor distribution process; and

- ✪ Specifies if timesheets or other options will be used in the labor distribution process.

STRUCTURE

The LC Table specifies the agency accounts and features to be used in the labor distribution process, by funding fiscal year (FFY). Since the table is based on FFY, LC Tables must be established for the current and two previous FFYs. This is because Personal Services costs are incurred in the current year and may be adjusted in either of the two prior years.

RELATIONSHIP TO OTHER TABLES

The Organization Control (OC) Table, Index Code (IC) Table, Program Cost Account (PA) Table, Project Control (PC) Table and several Descriptor Tables are used to validate most of the data elements during update of the LC Table. The IC, PA and PC Table should be established a day prior to the LC Table.

INPUT CODING

Detailed input coding instructions for the LC Table are contained in Exhibit VI-2-1. The coding form illustrated in Exhibit VI-2-2 is in the same format as the table entry screen. The LC Table is entered online using Command **I.7.1**.

CREATION AND MAINTENANCE

The LC Table must be established before any other labor distribution table may be entered. The LC Table entries are keyed directly from the CALSTARS Labor Distribution Control Table Maintenance Form (CALSTARS 40) into the table entry screen (Command **I.7.1**). Functions **A**=ADD, **C**=CHNG, **D**=DEL, **P**=PRT may be used. Available Program Function (**F**) keys are: **F1**=Help, **F2**=Retrn, **F3**=Quit, **F5**=VIEW MASTER, **F6**=RECALL MAINT, **F9**=Clear and **F12**=Main. Descriptions of these functions may be found in the *Table Maintenance Functions* section of Chapter IV. To **blank** any data fields (using the **Change** function), the field must be filled with "$" signs; e.g., for CHG AO-OT, use code **$$**.

An LC Table transaction is keyed on 1 or 2 screens, depending upon what labor distribution features are used by an agency. <u>If both screens are needed</u>, key a **2** in the 'Screen' field before or after keying Screen 1 data, but <u>do not press **Enter**</u> until Screen **1** data are all keyed. Then press **Enter** and Screen **2** will appear. After keying Screen **2** data, press **Enter** and the entire maintenance transaction will be edited online. If all online edits are passed, the table maintenance entry is 'saved'. If online errors occur for both Screen 1 and 2, the system returns to Screen 1, highlights those errors and displays up to three messages. After Screen 1 errors are corrected, the system automatically moves to Screen 2 and displays those data and messages in the same way.

All table maintenance activity must be recorded on the Table Maintenance Control Log (CALSTARS 20) as described in the *Table Maintenance Activity Log* section of Chapter IV.

EDIT RULES

All error codes and messages for table maintenance transactions are defined in Volume 4 of the CALSTARS Procedures Manual.

SPECIAL CONSIDERATIONS

There are special considerations when performing maintenance to the LC Table. All *labor table* maintenance is processed just prior to any request to Run Labor (code **Y** on the OC Table). Any labor table maintenance plus non-impacted labor tables are used when this process occurs. However, *non-labor* table maintenance is not used in the labor run, therefore, it is critical to assure that the tables used are valid prior to running labor.

OUTPUTS

The LC Table maintenance program has two outputs:

Labor Distribution Control Table Maintenance Activity Report (CSB500-1), shown in Exhibit VI-2-3, shows each maintenance transaction entered via the online screen and a message for each transaction violating an edit rule.

Labor Distribution Control Table Listing (CSB500-2), shown in Exhibit VI-2-4, is produced when a function **P** is entered.

NOTE: 'Screen prints' of the LC Table are quick and easy to obtain, and easy to read.

CONTROL

The LC Table controls the type and method used for distributing labor costs and hours. Once a method and accounts are established, <u>extreme care</u> should be exercised when modifying LC Table entries. Improper maintenance or timing of changes could cause system files to become out-of-balance, create invalid accounts and complicate the maintenance of other tables and files. Table logs should be kept along with the maintenance activity reports for the same period as the accounting records they control.

EXHIBIT VI-2-1
LABOR DISTRIBUTION CONTROL TABLE CODING INSTRUCTIONS

Data Element	Length	Contents
Control Key:		
ORG	4	The organization code is automatically entered from the signon.
FFY	2	**Enter the funding fiscal year**.
Informational Elements:		
CTO Reserve:		*Advanced option for Actuals. See Chapter VI-7, Other Labor Costing Options, for more information.*
CTO-IND	1	**Specify if CTO Reserve Accounting is used.** **N** - No, CTO Reserve accounting is <u>not</u> used (Also leave blank: CTO-PCNT, CTO-INDEX and CTO-PCA) **Y** - Yes, CTO Reserve accounting <u>is</u> used (Also complete: CTO-PCNT, CTO-INDEX and CTO-PCA)
CTO-PCNT	6	**If CTO-IND = N, leave blank.** Otherwise, enter the numeric rate to be applied for compensatory time earned. The format is 9.9999 (the decimal is not coded, but must be keyed). The percent entered must be 1.0000 or greater.
CTO-INDEX	4	**If CTO-IND = N, leave blank.** Otherwise, enter the Index Code to be used in the CTO Reserve Account.
CTO-PCA	5	**If CTO-IND = N, leave blank.** Otherwise, enter the PCA to be used in the CTO Reserve Account.
Agency Object Classifications:		*Defines Agency Objects for overtime (OT), shift differential overtime (SDOT), SCO statistics (STAT) and timesheet statistics (TS-ST).* *The UCM does not distinguish between regular overtime and shift differential overtime, therefore, the LC Table provides for entry of Agency Object codes to identify these accounts separately.* *When timesheets are used, statistics transactions always require an agency object code to identify the statistical measure being recorded.* *All Agency Object codes must be defined in the D12 Descriptor Table. See Volume 2, Chapter IV-DT for instructions on coding Descriptor Table entries.*
AO-OT	2	**Leave blank if regular overtime payments and shift overtime payments are <u>not</u> tracked separately.** Otherwise, enter the Agency Object for overtime payments.
AO-SDOT	2	**Leave blank if regular overtime payments and shift overtime payments are <u>not</u> tracked separately.** Otherwise, enter the Agency Object for shift differential overtime payments.
SCO-STAT	2	**Leave blank if the Statistics indicator = N or T.** Otherwise, enter the Agency Object to be used in SCO statistics transactions.
TS-ST	2	**Leave blank if the Statistics indicator = N or S.** Otherwise, enter the Agency Object to be used in SCO statistics transactions.
AVG-MO-HRS	5	Leave blank, not used in Actuals Costing.

Data Element	Length	Contents
Labor Distribution Payroll Accounts:		*To use the labor distribution process, all accounts used in the SCO Payroll System must be established in the LC and/or EM tables. Each account is described below.*
Supplemental Payroll account:		*The Supplemental Payroll Account are charged with types of payments other than regular time, overtime, shift differential, and shift differential overtime. Lump sum payments and retroactive salary adjustments are two examples of the types of payments that are charged to the Supplemental Payroll Account. The charges in this account may be distributed manually or automatically through the cost allocation process.*
SUPP PAYROLL		**Code the Supplemental Payroll account:**
INDEX	4	**Enter the Index Code for the Supplemental Payroll account**.
PCA	5	**Enter the PCA for the Supplemental Payroll account.**
Undistributed Payroll account:		*The Undistributed payroll account is charged with any type of payment from the SCO File that does not have a matching record in the EM Table. All charges in this account must be distributed manually.*
UNDISTRIBUTED		**Code the Undistributed Payroll account:**
INDEX	4	**Enter the Index Code for the Undistributed Payroll account**.
PCA	5	**Enter the PCA for the Undistributed Payroll account**.
Variance Payroll Accounts:		*Variance Payroll accounts are charged with the amounts contained in the SCO File. These accounts are then credited with the amounts distributed by the labor distribution process. Therefore, any balance remaining in these accounts (if not zero) after the labor distribution process is completed represents a difference between what the SCO has disbursed and what CALSTARS has calculated. If any amount exists in any of these accounts, the cause must be found and corrective action taken <u>prior to further processing</u>.*
VARIANCE		**Code the Variance (Gross Pay) Payroll account:**
INDEX	4	**Enter the Index Code for the Variance (Gross Pay) account.**
PCA	5	**Enter the PCA for the Variance (Gross Pay) account.**
OASDI		**Code the OASDI Variance Payroll account:**
INDEX	4	**Enter the Index Code for the OASDI variance account.**
PCA	5	**Enter the PCA for the OASDI variance account**.
OD	3	**Enter the Object Detail for the OASDI variance account**.
AO	2	*(Optional)* **Enter the Agency Object for the OASDI variance account.**
PCNT	6	Leave blank, not used in Actuals Costing.
REG	1	Leave blank, not used in Actuals Costing.
OT	1	Leave blank, not used in Actuals Costing.
SD	1	Leave blank, not used in Actuals Costing.
SDOT	1	Leave blank, not used in Actuals Costing.

Data Element	Length	Contents
RETIREMENT		**See OASDI coding instructions.**
HEALTH		**See OASDI coding instructions.**
DENTAL		**See OASDI coding instructions.**
LIFE		**See OASDI coding instructions.**
VISION		**See OASDI coding instructions.**
MEDICARE		**See OASDI coding instructions.**
OTHER		**See OASDI coding instructions.**
Indicators:		These indicators must be coded to specify what labor distribution process features and methods will be used for recording labor costs in CALSTARS.
DIST METHOD	1	**Enter code A to specify 'Actuals' Costing is used.**
STAFF BENEFITS	1	**Enter code A to specify 'Actuals' Costing for staff benefits.**
STATISTICS	1	**Enter a code to specify the types of statistics transactions to be generated**: **B** - Generate <u>both</u> SCO and timesheet statistics **S** - Generate <u>only SCO statistics</u> **T** - Generate <u>only timesheet statistics</u> **N** - Do not generate statistics SCO statistics reflect the proportional distribution of the hours reported by the SCO based upon the distribution of the hours on the timesheet. Timesheet statistics reflect the actual hours recorded on the timesheet. The accounting classifications on the timesheet are used for both sets of statistics transactions. **NOTE**: If timesheets are not used, only SCO statistics may be produced. These statistics contain the Home Base accounting classification elements from the EM Table.
OT CODING	1	**Enter a code to specify if overtime is being coded uniquely from regular time on the timesheet**: **N** - No - Timesheets are not used, <u>or</u> if timesheets are used, overtime is not coded uniquely from regular time **Y** - Yes - Timesheets are used <u>and</u> overtime is coded uniquely from regular time.
AVG HOURLY RATE	1	Leave blank, not used in Actuals Costing.
POSITION CODING	1	**Enter the code to specify if Position Number is in the key of the EM Table** (when Position Number is part of the EM Table key, unique EM Table records must be established for each position number an employee works in, including split position numbers, unless the employee is part of a group)**:** **Y** - Yes, Position Number is in the key of the EM Table. **N** - No, Position Number is not in the key of the EM Table.
Screen 2: **Add-Ons:**		*Advanced option for Actuals. See Chapter VI-7, Other Labor Costing Options, for more information.*

EXHIBIT VI-2-2

CALSTARS 40
(Rev. 10/97)

STATE OF CALIFORNIA
CALSTARS LABOR DISTRIBUTION CONTROL TABLE MAINTENANCE

PREPARED BY: _____ DATE: _____   ENTERED BY: _____ DATE: _____

FUNCTION: ☐ (A=ADD, C=CHANGE, D=DELETE, P=PRINT)

ORG: ☐☐☐☐   FFY: ☐☐   CTO-IND ☐   CTO-PCNT ☐☐☐☐   CTO-INDEX ☐☐☐☐   CTO-PCA ☐☐☐☐☐

AO-OT: ☐   AO-SDOT: ☐   SCO-STAT: ☐   TS-ST: ☐   AVG-MO-HRS: ☐☐☐☐

	INDEX	PCA-NO	OD	AO	PERCENT	REG	OT	SD	SDOT	- - - - INDICATORS - - - -
SUPP PAYROLL:	☐☐☐☐	☐☐☐☐								DIST METHOD: ☐
UNDISTRIBUTE	☐☐☐☐	☐☐☐☐								STAFF BENEFITS: ☐
VARIANCE:	☐☐☐☐	☐☐☐☐								STATISTICS: ☐
OASDI:	☐☐☐☐	☐☐☐☐	☐☐☐	☐	☐☐☐☐	☐	☐	☐	☐	OT CODING: ☐
RETIREMENT:	☐☐☐☐	☐☐☐☐	☐☐☐	☐	☐☐☐☐	☐	☐	☐	☐	AVG HOURLY RATE: ☐
HEALTH:	☐☐☐☐	☐☐☐☐	☐☐☐	☐	☐☐☐☐	☐	☐	☐	☐	POSITION CODING: ☐
DENTAL:	☐☐☐☐	☐☐☐☐	☐☐☐	☐	☐☐☐☐	☐	☐	☐	☐	
LIFE:	☐☐☐☐	☐☐☐☐	☐☐☐	☐	☐☐☐☐	☐	☐	☐	☐	
VISION:	☐☐☐☐	☐☐☐☐	☐☐☐	☐	☐☐☐☐	☐	☐	☐	☐	
MEDICARE:	☐☐☐☐	☐☐☐☐	☐☐☐	☐	☐☐☐☐	☐	☐	☐	☐	
OTHER:	☐☐☐☐	☐☐☐☐	☐☐☐	☐	☐☐☐☐	☐	☐	☐	☐	

SCREEN 2

	REG	OT	SD	SDOT	- - - CHARGE - - -			- - - CREDIT - - -			
					PERCENT	OBJ-DET	AO	INDEX	PCA-NO	OBJ-DET	AO
ADD-ON 1:	☐	☐	☐	☐	☐☐☐☐	☐☐☐	☐	☐☐☐☐	☐☐☐☐	☐☐☐	☐
ADD-ON 2:	☐	☐	☐	☐	☐☐☐☐	☐☐☐	☐	☐☐☐☐	☐☐☐☐	☐☐☐	☐
ADD-ON 3:	☐	☐	☐	☐	☐☐☐☐	☐☐☐	☐	☐☐☐☐	☐☐☐☐	☐☐☐	☐
ADD-ON 4:	☐	☐	☐	☐	☐☐☐☐	☐☐☐	☐	☐☐☐☐	☐☐☐☐	☐☐☐	☐
ADD-ON 5:	☐	☐	☐	☐	☐☐☐☐	☐☐☐	☐	☐☐☐☐	☐☐☐☐	☐☐☐	☐
ADD-ON 6:	☐	☐	☐	☐	☐☐☐☐	☐☐☐	☐	☐☐☐☐	☐☐☐☐	☐☐☐	☐
ADD-ON 7:	☐	☐	☐	☐	☐☐☐☐	☐☐☐	☐	☐☐☐☐	☐☐☐☐	☐☐☐	☐
ADD-ON 8:	☐	☐	☐	☐	☐☐☐☐	☐☐☐	☐	☐☐☐☐	☐☐☐☐	☐☐☐	☐

EXHIBIT VI-2-3

```
CSB500-1 **************************        DEPARTMENT OF AIR QUALITY        ************************** ORG NUMBER:   9990
                      CALSTARS    L C - T A B L E   M A I N T E N A N C E    REPORT                    ORG PAGE:        1
08/18/2000 (06:00) ******************************************************************************************* RUN PAGE:        1
           L A B O R   D I S T R I B U T I O N   C O N T R O L   T A B L E   M A I N T E N A N C E   A C T I V I T Y
*************************************************************************************************************************
-RECORD KEY- OP ------------------------------- INFORMATION ELEMENTS ------------------------------- --------- ERROR -------- LINE
   FFY    CODE                INDEX PCA-NO  OD  AO   PCNT  REG  OT  SD SDOT   ---- INDICATORS ----  CODE      MESSAGE          NO
   00     A  SUPP PAYROLL: 9999  99991                                       DIST-METHOD:       A  Y09-NO SUPP INDEX TABLE
             UNDISTRIBUTED: 9999  99992                                      STAFF-BENEFITS:    A  Y13-NO VRANC INDEX TABLE
             VARIANCE:      9999  99993                                      STATISTICS:        N  Y11-NO UNDIS INDEX TABLE
             OASDI:         9999  99994  103                                 OT-CODING:         N  Y20-NO OASDI INDEX TABLE
             RETIREMENT:    9999  99995  106                                 AVG-HOURLY-RATE:      Y27-NO RETIR INDEX TABLE
             HEALTH:        9999  99996  105                                 POSITION:          N  Y34-NO HEALTH INDEX TABL
             DENTAL:        9999  99997  104                                                       Y41-NO DENTL INDEX TABLE
             LIFE:          9999  99998  135                                                       Y92-NO LIFE INDEX TABLE
             VISION:        9999  99999  136                                                       Y99-NO VISION INDEX TABL
             MEDICARE:      9999  99980  134                                                       YA3-NO MED INDEX TABLE
             OTHER:         9999  99981  137
                                                   ------- CHARGE -------- ---------- CREDIT ----------
                             REG  OT  SD SDOT    PCNT  OBJ-DET AGCY-OBJ INDEX  PCA  OBJ-DET AGCY-OBJ
             ADD-ON 1:
             ADD-ON 2:
             ADD-ON 3:
             ADD-ON 4:
             ADD-ON 5:
             ADD-ON 6:
             ADD-ON 7:
             ADD-ON 8:
             AGCY-OBJ-OT    AGCY-OBJ-SDOT    TS-ST    SCO-ST   AVG-MONTHLY-HOURS
                                                                    000.0
             CTO-IND    CTO-PCNT    CTO-RSV-INDEX    CTO-RSV-PCA
                N
```

EXHIBIT VI-2-4

```
CSB500-2 **************************       DEPARTMENT OF AIR QUALITY        ************************** ORG NUMBER:   9990
                 CALSTARS    L C - T A B L E   M A I N T E N A N C E    REPORT              ORG PAGE:        1
08/18/2000 (06:00) ****************************************************************************************** RUN PAGE:        1
            L A B O R   D I S T R I B U T I O N   C O N T R O L   T A B L E   L I S T I N G
***********************************************************************************************************************
-RECORD KEY-   --------------------------------------------- INFORMATION ELEMENTS --------------------------------------
    FFY                     INDEX  PCA-NO  OD  AO   PCNT   REG  OT  SD SDOT  -------INDICATORS------
    00       SUPP PAYROLL: 9999   99997                                     DIST-METHOD:      A
             UNDISTRIBUTED: 9999  99998                                     STAFF-BENEFITS:   A
             VARIANCE:     9999   99999                                     STATISTICS:       N
             OASDI:        9999   99999  103                                OT-CODING:        N
             RETIREMENT:   9999   99999  106                                AVG-HOURLY-RATE:
             HEALTH:       9999   99999  105                                POSITION CODING:  N
             DENTAL:       9999   99999  104
             LIFE:         9999   99999  135
             VISION:       9999   99999  136
             MEDICARE:     9999   99999  137
             OTHER:        9999   99999  134
                                           -----------CHARGE------ ----------CREDIT---------------
                          REG  OT  SD SDOT    PCNT  OBJ-DET AGCY-OBJ INDEX  PCA  OBJ-DET AGCY-OBJ
             ADD-ON 1:
             ADD-ON 2:
             ADD-ON 3:
             ADD-ON 4:
             ADD-ON 5:
             ADD-ON 6:
             ADD-ON 7:
             ADD-ON 8:
             AGCY-OBJ-OT    AGCY-OBJ-SDOT    TS-ST     SCO-ST    AVG-MONTHLY-HOURS
                                                                      000.0
             CTO-IND    CTO-PCNT    CTO-RSV-INDEX    CTO-RSV-PCA
                N
             LAST-UPDATE-DATE
              07/10/00
```

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